



JOHN NAIMO
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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March 2, 2015

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Hilda L. Solis
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe

FROM:

John Naimo
Auditor-Controller

A handwritten signature in blue ink that reads "John Naimo".

SUBJECT: **TOUCH A LIFE FOUNDATION – A DEPARTMENT OF CHILDREN AND FAMILY SERVICES GROUP HOME CONTRACT PROVIDER – FISCAL REVIEW**

We completed a contract compliance review of Touch A Life Foundation (TALF or Agency), which included a sample of transactions from Calendar Year (CY) 2011 and January 1, 2013 through August 31, 2013. The Department of Children and Family Services (DCFS) and the Probation Department contract with TALF to care for foster children placed in the Agency's group homes (GH).

The purpose of our review was to determine whether TALF appropriately accounted for and spent GH Program funds to provide services outlined in their County contract. We also evaluated the adequacy of the Agency's financial records, internal controls, and compliance with their contract and other applicable guidelines.

DCFS paid TALF \$813,941 for CY 2011 and \$379,930 from January 1, 2013 through August 31, 2013 on a fixed fee basis between \$6,335 and \$6,825 per child per month. TALF provides services in the First and Second Supervisorial Districts.

Results of Review

TALF recorded and deposited DCFS cash receipts timely. However, the Agency did not always comply with their County contract requirements. Specifically, TALF:

- Made \$120,908 in non-salary payments to the Executive Director (ED) and GH Administrator identified by the Agency as loan reimbursements. We confirmed that the ED and GH Administrator made deposits totaling \$120,908 from their personal funds into the Agency's bank accounts. However, TALF did not establish written loan agreements, and the Agency did not maintain records that the Agency's Board of Directors approved each of these loans in advance.

TALF's attached response indicates they established written loan agreements for existing loans. In addition, TALF will obtain Board of Directors approval prior to borrowing funds and will establish written loan agreements indicating the amounts borrowed and the repayment terms.

- Inappropriately used Program funds to pay expenditures totaling \$24,136 (\$9,576 in unallowable + \$14,560 inadequately supported).

TALF's attached response indicates they will make arrangements to repay the \$24,136 in unallowable or inadequately supported expenditures.

- Submitted the June 30, 2013 Semi-Annual Expenditure Report to DCFS five months beyond the required due date.

TALF's attached response indicates they will ensure their Semi-Annual Expenditure Reports are submitted to DCFS timely.

- Paid federal and State payroll taxes between two and eight months late.

TALF's attached response indicates they will continue to make a good faith effort to pay federal and State payroll taxes timely.

In addition, we identified areas where the Agency could strengthen their internal controls over cash, disbursements, fixed assets, and personnel/payroll. The details of our review, along with recommendations for corrective action, are discussed in Attachment I.

Review of Report

We discussed our report with TALF and DCFS on October 6, 2014. The Agency's response and Fiscal Corrective Action Plan that was approved by DCFS indicates they agree with our findings and recommendations. DCFS management indicated they will ensure that the corrective actions are taken, will resolve the questioned expenditures identified in this report, and collect any disallowed amounts.

This audit is not intended to be, and does not constitute, the discovery or identification of an overpayment for purposes of the federal Improper Payments Act, related

California State laws, including, but not necessarily limited to, Welfare and Institutions Code sections 11466.23, 11466.235, 11466.24, etc., nor State regulations intended to implement either the federal Improper Payments Act or related provisions in State law. This audit is intended solely to assist DCFS in managing its contractual relationships. Consequently, this report is being forwarded to DCFS in order that it might take further action, as it deems appropriate, based on its contents. Such further action may, or may not, include the discovery or identification of an overpayment for purposes of federal or State law.

We thank TALF management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Don Chadwick at (213) 253-0301.

JN:AB:DC:AA:meb

Attachments

c: Sachi A. Hamai, Interim Chief Executive Officer
Philip L. Browning, Director, DCFS
Jerry E. Powers, Chief Probation Officer
Joseph Kelly, Treasurer and Tax Collector
Charles Wade, Chief Executive Officer, Touch A Life Foundation GH
Board of Directors, Touch A Life Foundation GH
B. Ray Thomas, Manager, Program/Provisional Unit, CDSS
Commission for Children and Families
Public Information Office
Audit Committee

**TOUCH A LIFE FOUNDATION
GROUP HOME CONTRACT PROVIDER
FISCAL REVIEW
CALENDAR YEAR 2011 AND
JANUARY 2013 THROUGH AUGUST 2013**

CASH/REVENUE

Objective

Determine whether Touch A Life Foundation (TALF or Agency) properly recorded revenue in their financial records, deposited cash receipts into their bank accounts timely, and if bank account reconciliations were reviewed and approved by Agency management timely.

Verification

We interviewed Agency personnel, and reviewed their financial records and July and August 2013 bank reconciliations.

Results

TALF deposited their Department of Children and Family Services (DCFS) group home (GH) cash receipts timely, properly recorded revenue in their financial records, and bank reconciliations were reviewed and approved by Agency management timely.

During our review, we identified 59 non-salary payments, totaling \$120,908, issued to the Executive Director (ED) and the GH Administrator. Agency management indicated that the payments were applied to multiple loans the Agency received from the ED and GH Administrator. We confirmed that the ED and GH Administrator made nine separate deposits, totaling \$120,908, from their personal funds into the Agency's bank accounts. However, TALF did not establish written loan agreements, and the Agency did not maintain records that the Agency's Board of Directors approved each of these loans in advance, as required by the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) Section A.3.2. TALF must obtain Board of Directors approval prior to borrowing funds from related parties and must establish written loan agreements with terms and conditions for each existing loan and for any future loans.

In addition, the 59 checks issued for the non-salary payments were signed by an employee that was related to the payees. TALF foundation does not require a second signature on all checks as required by the A-C Handbook Section B.2.1. TALF should establish a policy that requires a second signature on all checks from an unrelated party and independent from the transaction.

Recommendations**Touch A Life Foundation management:**

1. **Obtain Board of Directors approval prior to borrowing funds from related parties and establish written loan agreements for existing loans and for any future loans indicating the amounts borrowed and the repayment terms.**
2. **Ensure all Agency checks have a second signature from an unrelated party and independent from the transaction.**

PETTY CASH**Objective**

Evaluate whether the Agency had adequate internal controls over their petty cash funds.

Verification

We interviewed Agency personnel, conducted an on-site visit, and reviewed the financial records for 11 Petty Cash Expenditures, totaling \$950, charged to the GH Program during Calendar Year (CY) 2011 and from January 1, 2013 through August 31, 2013.

Results

TALF did not provide documentation that supported the \$950 reviewed. The documentation that TALF provided, such as re-printed, un-itemized receipts, or client allowance distribution logs dated before and after the checks were written, could not be directly linked to the \$950 reviewed. The A-C Handbook Section A.3.2 requires original itemized invoices and receipts and other documentation clearly establishing the nature of the expenditure and its relevance to the GH Program to support an outlay of funds. Section B.2.1 of the A-C Handbook also requires receipts to be marked "paid" and referenced to the check number to ensure expenditures are not charged more than once. As a result, TALF needs to reimburse DCFS \$950.

Recommendations**Touch A Life Foundation management:**

3. **Repay the Department of Children and Family Services \$950 in inadequately supported petty cash expenditures.**

4. **Ensure that all petty cash expenditures charged to the Group Home Program are properly documented in accordance with the Auditor-Controller Contract Accounting and Administration Handbook.**

EXPENDITURES/COST ALLOCATION PLAN

Objective

Determine whether TALF's Cost Allocation Plan (Plan) complied with their County contract, and if expenditures charged to the GH Program were allowable, properly documented, and accurately billed.

Verification

We reviewed the Agency's Plan and their financial records for 71 non-payroll expenditures, totaling \$92,315, charged to the GH Program during CY 2011 and from January 1, 2013 through August 31, 2013. We also interviewed Agency personnel.

Results

TALF was not required to prepare a Plan because the Agency's GH Program only served Los Angeles County clients during the review period. However, TALF inappropriately charged \$23,186 (25%) of the \$92,315 reviewed. Specifically, the Agency used County contract funds for \$9,576 in unallowable and \$13,610 in inadequately supported expenditures:

- \$5,000 in inadequately supported employee bonuses that were given to employees without an established bonus policy or agreement, as required by Office of Management and Budget Circular A-122 (OMB Circular A-122) Section 8.
- \$4,824 in unreasonable and unnecessary payments to a professional cook. OMB Circular A-122 Section 37 requires agencies to evaluate existing capabilities when considering contracting for a service. TALF did not need to contract for professional cooking services since all GH staff were required to cook as part of their employment at the Agency.
- \$4,180 in unallowable payments for an insurance policy that covered properties rented from the ED and GH Administrator, and protected the landlords from fire, flood, and loss of rental income. OMB Circular A-122 Section 19 states the costs of personal expenditures are unallowable.
- \$3,000 in inadequately supported payments to a contractor for mental health services. Specifically, TALF did not provide adequate documentation in support of the billed services. TALF was billed 150 hours for individual and group therapy, assessments, discharges, quarterly reports, family meetings, and consultation for two months. However, the invoice did not indicate the dates services were provided

or the number of hours for each task. In addition, the Agency was not able to provide adequate documentation for the billed services. TALF provided some Needs and Service Plans for the periods in question, but could not provide other documentation in support of other billed services as required by the A-C Handbook Section A.3.2.

- \$2,848 in inadequately supported credit card payments for gasoline without itemized receipts as required by the A-C Handbook Section A.3.2. In addition, the Agency did not maintain vehicle mileage logs or other supporting documentation as required by the A-C Handbook Section A.3.2.
- \$1,762 in inadequately supported expenses that were not documented by a receipt as required by the A-C Handbook Section A.3.2.
- \$1,000 in inadequately supported payments to an independent contractor. The independent contractor agreement and invoices did not describe the scope of services provided and the time required to perform them as required by the A-C Handbook Section A.3.2. TALF's agreement with the independent contractor was set for a \$1,000 monthly fee to perform repairs and maintenance at both GHs regardless of the work performed. TALF must ensure that payments to contractors are supported by contracts and invoices detailing the nature and scope of services provided.
- \$572 in unallowable payments for late fees, interest expenses, and employee advances, which are prohibited by OMB Circular A-122 Sections 8 and 16.

In addition, we noted the Agency misclassified several expenditures. For example, the Agency recorded a payment to the cook as an "auto operation expenditure." The A-C Handbook Section A.2.5 requires agencies to consistently post transactions of a similar nature to the same account.

Recommendations

Touch A Life Foundation management:

- 5. Repay the Department of Children and Family Services \$23,186 (\$9,576 unallowable + \$13,610 inadequately supported) expenditures.**
- 6. Ensure that all expenditures charged to the Group Home Program are allowable and properly documented.**
- 7. Maintain vehicle mileage logs identifying the date, purpose, destination, and resulting mileage for vehicles fueled by the Agency.**
- 8. Ensure payments to contractors are supported by contracts and invoices detailing the nature and scope of services provided.**

9. **Ensure transactions of a similar nature are consistently posted to the same account.**

SEMI-ANNUAL EXPENDITURE REPORT

Objective

Determine whether the Agency's June 30, 2013 GH Semi-Annual Expenditure Report (SAER) reconciled to their financial records and whether the Agency had any unspent County contract funds.

Verification

We interviewed Agency personnel, and reviewed their June 30, 2013 SAER and related financial records.

Results

TALF's June 30, 2013 SAER generally reconciled to their financial records. However, the Agency submitted the SAER five months late. Section 16.2 of the County contract requires agencies to submit the SAER to DCFS no later than September 1, 2013 for the June 30th SAER. DCFS indicated the SAER was received in February 2014.

Recommendation

10. **Touch A Life Foundation management ensure their Semi-Annual Expenditure Reports are submitted to the Department of Children and Family Services timely.**

FIXED ASSETS

Objective

Determine whether TALF's fixed assets purchased with GH Program funds were used for the Program and were adequately safeguarded.

Verification

We interviewed Agency personnel and performed a physical inventory of 15 items purchased with GH Program funds during the review period to verify the items existed and were being used for the GH Program.

Results

TALF used the items purchased with GH Program funds for the GH Program. However, TALF did not maintain a listing of fixed assets or conduct an inventory of their fixed assets annually as required by the A-C Handbook Section B.4.2.

Recommendation

- 11. Touch A Life Foundation management maintain a listing of fixed assets and conduct an annual inventory of fixed assets.**

PAYROLL AND PERSONNEL**Objective**

Determine whether TALF appropriately charged payroll costs to the GH Program, and maintained personnel files as required.

Verification

We compared the payroll costs for 11 employees, totaling \$36,214, for six pay periods in CY 2011 and two pay periods in CY 2013 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed each employee's personnel files.

Results

TALF generally maintained their personnel files as required by their County contract. However, the Agency charged the GH Program \$5,000 in unallowable employee bonus payments as noted above in the Expenditures/Cost Allocation Plan Section. In addition, TALF:

- Paid federal and State payroll taxes between two and eight months after they were due.
- Did not maintain an employee benefits log to keep track of sick and vacation hours as required by the A-C Handbook Section B.3.3.
- Miscalculated the total hours worked for four (36%) of the 11 employees reviewed, resulting in \$402 in overpayments and \$217 in underpayments to its employees. TALF needs to ensure supervisors verify the accuracy of employee timesheets prior to approving the timesheets. In addition, TALF needs to recoup the overpaid amounts from its employees and resolve the underpayments.

Recommendations

Touch A Life Foundation management:

- 12. Ensure federal and State payroll taxes are paid timely.**
- 13. Maintain an employee benefit balances log.**
- 14. Ensure supervisors verify the accuracy of employee timesheets prior to approving the timesheets and recoup or repay the overpayments and underpayments that resulted from the miscalculated timesheets.**



PHILIP L. BROWNING
Director

FESIA A. DAVENPORT
Chief Deputy Director

December 11, 2014

Charles Wade, Chief Executive Officer
Touch A Life Foundation GH
3481 Mount Vernon Dr.
Los Angeles, CA 90008

Dear Mr. Wade:

**AUDITOR-CONTROLLER'S CONTRACT COMPLIANCE REVIEW OF TOUCH A LIFE
FOUNDATION – A GROUP HOME FOSTER CARE AGENCY CONTRACT PROVIDER**

We have reviewed your fiscal corrective action plan (FCAP) received on November 13, 2014 in response to the Auditor-Controller's final draft fiscal audit. With regard to the \$23,186 in questioned costs, Touch A Life Foundation GH and DCFS agreed that the total of \$23,186 was disallowed and must be repaid to the Department. Additionally, Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

Please make your check payable to DCFS Cashier in the amount of \$23,186 and mail to:

Bing Bing Wu
Fiscal Operation-Accounting Services
Department of Children and Family Services
425 Shatto Place Rm. 204
Los Angeles, Ca. 90020

Or, to enter into a repayment agreement, please contact the Los Angeles County Treasurer and Tax Collector (TTC) to schedule a date and time to sign a repayment agreement for the amount of \$23,186. The terms of the repayment agreement would be determined and negotiated with TTC.

Please contact:

Fernando Rubio Jr., Operations Chief
Los Angeles County Treasurer and Tax Collector Revenue and Enforcement
225 N. Hill Street Room 122
Los Angeles, CA 90012
(213) 893-7968
frubio@ttc.lacounty.gov

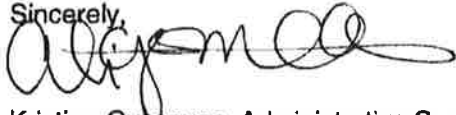
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December 11, 2014
Page 2

If you have any questions, please contact Ali Gomaa-Mersal, Financial Specialist IV, at (213) 351-0180.

Sincerely,

 For

Kristine Ovsepyan, Administrative Services Manager II
Fiscal Compliance Unit

Attachments

- c: Aggie Alonso, Chief Accountant-Auditor (via electronic mail only)
Rhonda David-Shirley, CSA III (via electronic mail only)
Diana Flaggs, ASM III (via electronic mail only)

ATTACHMENT III

**AUDITOR-CONTROLLER'S CONTRACT COMPLIANCE REVIEW OF TOUCH A
LIFE FOUNDATION- A GROUP HOME FOSTER CARE AGENCY CONTRACT
PROVIDER**

Note: Department of Children and Family Services (DCFS) will only review documentation not previously provided to the Auditor-Controller.

Summary of Recommendations

Based on the FCAP received on November 13, 2014, submitted by Touch A Life Foundation GH, status of each recommendation is summarized as follows:

- 14 Recommendations (1-14) were fully addressed.
- __ Recommendations (____) were partially addressed.
- __ Recommendations (____) directed to the Department were addressed.

Recommendation Status

1. **Touch A Life Foundation management obtain Board of Directors approval prior to borrowing funds from related parties and establish written loan agreements for existing loans and for any future loans indicating the amounts borrowed, the repayment terms.**

Agency Proposed FCAP: Touch A Life Foundation management will obtain Board of Directors approval prior to borrowing funds and establish written loan agreements for any future loans indicating the amounts borrowed and the repayment terms. Touch A Life Foundation has established written agreements for the existing loans. (see attached promissory notes)

DCFS Response: Please submit a copy of TALF's Board approved policy to comply with the recommendation to the Fiscal Compliance Unit by December 21, 2014 . Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

2. **Touch A Life Foundation management ensure all Agency checks have a second signature from an unrelated party and independent from the transaction.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure all Agency reimbursement checks have a second signature from an unrelated party and independent from the transaction.

DCFS Response: Please submit a copy of TALF's Board approved policy to comply with the recommendation to the Fiscal Compliance Unit by December 21, 2014. Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

3. **Touch A Life Foundation management repay the Department of Children and Family Services \$950 in inadequately supported petty cash expenditures.**

Agency Proposed FCAP: Touch A Life Foundation management will repay the Department of Children and Family Services \$950 in inadequately supported petty cash expenditures.

DCFS Response: Please make your check payable to DCFS Cashier in the amount of \$950 and mail to:

Bing Bing Wu
Fiscal Operation-Accounting Services
Department of Children and Family Services
425 Shatto Place Rm. 204
Los Angeles, Ca. 90020

4. **Touch A Life Foundation management ensure that all petty cash expenditures charged to the Group Home Program are properly documented in accordance with the Auditor-Controller Contract Accounting and Administration Handbook.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure that all petty cash expenditures charged to the Group Home Program are properly documented in an imprest system in accordance with the Auditor-Controller Contract Accounting and Administration Handbook.

DCFS Response: Please submit a copy of TALF's Board approved policy to comply with the record keeping provisions in its GH contract and the A-C Contract Accounting and Administration Handbook in this contract. Please submit the Board approved policy to the Fiscal Compliance Unit by December 21, 2014.

Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

5. **Touch A Life Foundation management repay the Department of Children and Family Services \$23,186 (\$9,576 unallowable + \$13,610 inadequately supported) expenditures.**

Agency Proposed FCAP: Touch A Life Foundation management will make arrangements to repay the Department of Children and Family Services \$23,186 (\$9,576 unallowable + \$13,610 inadequately supported) expenditures.

DCFS Response: \$9,576 of these expenditures are unallowable according to Circular A-122 and cannot be repaid using foster care funds; therefore please provide a written response indicating the source of funds from which payment will be made.

Please make your check payable to DCFS Cashier in the amount of \$23,186 and mail to:

Bing Bing Wu
Fiscal Operation-Accounting Services
Department of Children and Family Services
425 Shatto Place Rm. 204
Los Angeles, Ca. 90020

Or, to enter into a repayment agreement, please contact the Los Angeles County Treasurer and Tax Collector (TTC) to schedule a date and time to sign a repayment agreement for the amount of \$23,186. The terms of the repayment agreement would be determined and negotiated with TTC.

Please contact:

Fernando Rubio Jr., Operations Chief
Los Angeles County Treasurer and Tax Collector Revenue and Enforcement
225 N. Hill Street Room 122
Los Angeles, CA 90012
(213) 893-7968
frubio@ttc.lacounty.gov

6. **Touch A Life Foundation management ensure that all expenditures charged to the Group Home Program are allowable and properly documented.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure that all expenditures charged to the Group Home Program are allowable and properly documented.

DCFS Response: Please submit a copy of TALF's Board approved policy to comply with the record keeping provisions in its GH contract and the A-C Contract Accounting and Administration Handbook. Please submit the Board approved policy to the Fiscal Compliance Unit by December 21, 2014.

Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

7. **Touch A Life Foundation management maintain vehicle mileage logs identifying the date, purpose, destination, and resulting mileage for vehicles fueled by the Agency.**

Agency Proposed FCAP: Touch A Life Foundation management will maintain vehicle mileage logs identifying the date, purpose, destination, and resulting mileage for vehicles fueled by the Agency.

DCFS Response: Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

8. **Touch A Life Foundation management ensure payments to contractors are supported by contracts and invoices detailing the nature and scope of services provided.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure payments to contractors are supported by contracts and invoices detailing the nature and scope of services provided.

DCFS Response: Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

9. **Touch A Life Foundation management ensure transactions of a similar nature are consistently posted to the same account.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure transactions of a similar nature are consistently posted to the same account.

DCFS Response: Please submit copies of TALF's Board approved policy and accounting manual to the Fiscal Compliance Unit by December 21, 2014. Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

10. **Touch A Life Foundation management ensure their Semi-Annual Expenditure Reports are submitted to the Department of Children and Family Services timely.**

Agency Proposed FCAP: Touch A Life Foundation management will ensure their Semi-Annual Expenditure Reports are submitted to the Department of Children and Family Services timely.

DCFS Response: Please submit copies of TALF's Board approved policy and accounting manual to the Fiscal Compliance Unit by December 21, 2014. Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

11. **Touch A Life Foundation management maintain a listing of fixed assets and conduct an annual inventory of fixed assets.**

Agency Proposed FCAP: Touch A Life Foundation management will maintain a listing of fixed assets and conduct an annual inventory of fixed assets.

DCFS Response: Please submit a copies of TALF's most recent fixed assets listing, TALF's Board approved policy and accounting manual to the Fiscal Compliance Unit by December 21, 2014. Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

- 12. Touch A Life Foundation management ensure federal and State payroll taxes are paid timely.**

Agency Proposed FCAP: Touch A Life Foundation management will continue to make a good faith effort to pay federal and State payroll taxes timely.

DCFS Response: Please submit a copy of TALF's Last three quarters of Payroll taxes (941 and DE-6 forms) to the Fiscal Compliance Unit by December 21, 2014. In addition, please submit board resolution confirming that all payroll taxes will be paid timely. Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

- 13. Touch A Life Foundation management maintain an employee benefit balances log.**

Agency Proposed FCAP: Touch A Life Foundation management will maintain an employee benefit balances log.

DCFS Response: Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.

- 14. Touch A Life Foundation management ensure supervisors verify the accuracy of employee timesheets prior to approving the timesheets and recoup or repay the overpayments and underpayments that resulted from the miscalculated timesheets.**

Agency Proposed FCAP: Touch A Life Foundation management will continue to ensure supervisors verify the accuracy of employee timesheets prior to approving the timesheets and recoup or repay the overpayments and underpayments that resulted from the miscalculated timesheets.

DCFS Response: Fiscal Compliance staff will conduct an on-site review within 90 days to ensure compliance with implementation of the corrective actions.